

**Chapter 8**

**General Ledgers**

**Section I**

**General**

**8-1. Scope**

This chapter defines the general ledgers and special purpose subsidiary ledgers prescribed and maintained in the BASOPS FMS.

**8-2. Overview**

a. The general ledgers are discussed in section II of this chapter and the special purpose subsidiary ledgers are discussed in section III.

b. Data elements appearing in each general ledger, as well as the TA codes affecting the ledger, are reflected on the charts showing the relationship of input transactions to subsidiary ledgers. (See figs\8-1 through 8-31.)

c. Data in both the general ledgers and special purpose subsidiary ledger files are summarized at the lowest level required for report preparation. No detail (individual documents) transactions are shown.

d. Current month amounts reflected on the general ledgers are posted daily; current year amounts are updated at monthend.

**Section II**

**General Ledgers**

**8-10. Overview**

The general ledgers discussed below are maintained within STANFINS.

**8-11. General Ledgers**

a. File AXUAVK-01 (Installation Allotments). All OMA/OMAR transactions for funds allotted to the installation except merged and advance accounts. This ledger includes both current and prior fiscal year funds, excluding "M" accounts.

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- b. File AXUAVK-02 (Installation "M" Accounts). All transactions citing a fiscal year "M" and the installation's FSN.
- c. File AXUAVK-03 (Military Assistance Program (MAP). Transactions citing basic symbol\1080, the FSN, and any OA code.
- d. File AXUAVK-04 (Army Stock Fund (ASF) Acquisition Authority Control). Transactions citing basic symbol 4991, reimbursement designator "O" the supervisory OA code, and the installation's FSN. MO data will be posted to this file when STANFINS is interfaced with STARFIARS
- e. File AXUAVK-05 (Spatial Open Allotments). Includes all special open allotment transactions citing the installation's FSN.
- f. File AXUAVK-06 (Transactions for Others (TFO), Army). Army transactions disbursed for other fiscal stations excluding FSN 99999 and decentralized stations. This file includes transactions for OSD allocations to the Army (Dept 97 with limitations 0100 and 1301) disbursed for other fiscal stations, except FSN 99999. OSD allocation to the Army for claim are contained in File AXUAVK-12.
- g. File AXUAVK-07 (Transactions for Others (TFO), Air Force, Specific). Air Force (Dept 57) transactions citing a specific FSN. This file includes transactions for OSD allocations to the Air Force (Dept 97 with limitations 0200 and .1320).
- h. File AXUAVK-08 (Transactions for Others (TFO), Navy, Marine Corps, and Coast Guard). All transactions for the Navy, Marine Corps, and Coast Guard (Depts 17 and 69). This file contains OSD allocation to the Navy (Dept 97 with limitation 0400, 0500, and 1304).
- i. File AXUAVK-09 (Distribution for DoD and Non-Army open allotment disbursements) excludes U.S. Air Force basic symbol 3500 with budget project 51\*, 56\* or 059101 and U.S. Air Force FSN 503725
- j. File AXUAVK-10 (Transactions for Others (TFO), Other DOD). All OSD transactions not specifically provided for in another file (Dept 97 with limitations other than 0100, 0200, 0400, 0500, 1301, 1302, and 1304). This file includes OSD allocation to Defense agencies, as well as OSD appropriation applicable to FSN 99999 (other than claims) and OSD Deposit Fund Accounts.
- k. File AXUAVK-11 (Decentralized Accounts). All transactions for decentralized fiscal stations and Stock Fund local purchase disbursement and collection transactions when STANFINS is interfaced with 3S.
- l. File AXUAVK-12 (Army Open Allotments). Army and transfer open allotments (three-digit allotment aerial number) excluding military pay (Projects 1010, 1110, and 1310). This ledger includes OSD allocations to the Army for claim. These transactions cite Departments 21 and 97 and FSN 99999.

m. File AXUAVK-13 (Army Military Pay Code). MPA transactions citing Projects 1010, 1110, and 1310.

n. File AXUAVK-14 (Appropriation Revenues, Specific). Specific station Non-Stock Fund reimbursement collection transactions citing the Installation's station number and reimbursement designators "6" (funded) and "7" (automatic).

o. File AXUAVK-15 (Appropriation Revenue, General). General appropriation reimbursements and deposits to Army deposit fund accounts.

File AXUAVK-16 (Miscellaneous Receipts). Miscellaneous receipt transactions (including Fish and Wildlife collections to 21X5095).

q. File AXUAVK-17 (Advances to Travelers). Transactions citing allotment serial 9930, budget project 0930, and the installation's FSN.

r. File AXUAVK-18 (Advances to Contractors). Transactions citing allotment serial 9942, budget project 0942, and the installation's FSN.

s. File AXUAVK-19 (Fish and Wildlife Conservation). Transactions citing 21X5095 and the installation's FSN.

t. File AXUAVK-20 (Suspense). This file contains interfund transactions entered in suspense account 21F3885 for the installation's FSN.

u. File AXUAVK-21 (Unapplied Disbursing Officer (DO) Deposits). Transactions citing fiscal year "F" or "X" and the installation's FSN. All journal vouchers affecting the General Ledger are also posted to this file.

v. File AXUAVK-22 (Army Stock Fund (ASF) Basic Reimbursements). Stock fund reimbursement collection transactions. These transactions cite basic symbol 4991, reimbursement designator "7" and the installation's FSN.

w. File AXUAVK-23 (Research, Development, Test, and Evaluation (RDTE)). Transactions citing basic symbol 2040, reimbursement designator "O" the supervisory OA code, and the installation's FSN.

x. File AXUAVK-24 (Military Construction, Army (MCA)). Transactions citing basic symbols 2050, 2085, or 2086, reimbursement designator "O" the supervisory OA code, and the installation's FSN.

y. File AXUAVK-25 (Suballotments/Other Allotments). Transaction for allotments that do not meet criteria of any other basic subsidiary ledger (e.g., 2060, 2065, 2070, etc.).

z. File AXUAVK-26 (Family Housing Management Account (FHMA)). Transactions citing basic symbol 0700 and 7025, a single or no fiscal year, the installation's OA code, and the Installation's FSN.

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aa. File AXUAVK-27 (Stock Fund Disbursements and Collections). Stock Fund local purchase disbursement and collection transactions to be passed to the Standard Army/Financial Inventory Accounting and Reporting System (STARFIARS).

### Section III

#### Special Purpose Subsidiary Ledger Files

##### 8-20. Overview

Special purpose subsidiary ledgers indicated in paragraph 8-21 are maintained within STANFINS. The daily cycle also produces a Daily System Tape. This tape includes suspense files, such as the EXGAVK (Block Balance and Edit Suspense) file, correspondence, hold, and follow-up files that support the general and subsidiary ledgers. The Daily Systems Tape from the last daily cycle of each month has a retention of 2 years.

##### 8-21. Special Purpose Subsidiary Ledgers

a. File FXUAVK-32 (International Balance of Payments). This ledger contains data on disbursements and collections entering the international balance of payments.

b. File GXUAVK-39 (Subsidiary Ledger Error Update). This ledger contains transactions for which the correct subledger cannot be determined and posted.

c. File JXUAVK (Unapplied Disbursing Officer (DO) Deposits). This ledger contains gross disbursements/collections from inception through the previous month. The ledger is maintained by remitter code within each deposit fund account and is used to prepare the Daily Unapplied DO Deposits Listing. The total of this file should equal Basic General Ledger AXUAVK-21 and General Ledger Account 2410.00.

d. File GXGAVK (Analysis of Balance in Suspense). This ledger contains the detail of balances in Suspense Accounts 21F3885. This file includes

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current month data and outstanding suspense. transactions. This file is used to produce the monthly Analysis of Balance in Suspense Report. The report is prepared by adding all of the detail transactions in the file.

e. File BXLAVK (ASF Excess Control File). This file maintains and controls all documents related to ASF excess during the daily processing of these transactions. This file is also used to prepare monthly system adjustments required on excess transactions and to prepare the monthly excess analysis report. The processing procedures of this file are outlined in chapter 11 and the report is described in chapter 12.

f. File CXLAVK (Current Month Commissary Resale Transactions). This file contains all Commissary Resale input transactions.

## Section IV

### Utilization of Ledgers

#### 8-30 Overview

The basic General Ledger and special purpose subsidiary ledgers are utilized for report preparation as indicated below:

a. Unapplied DO Deposit. This daily report is prepared from File JXUAVK (Unapplied Disbursing Officer Deposits) special purpose ledger and is internally balanced with the AXUAVK-21 basic general ledger.

b. TFO, decentralized voucher checks, recap of disbursements and reimbursements (for decentralized accounts), and TDY/Contractor Advances disbursements and/or collecting. These daily reports are prepared from daily input data or releases from suspense. This data is internally balanced with the appropriate general ledgers (TFO Ledgers 6, 7, 8, 10; Decentralized Ledger 11; Advances to Travelers Ledger 17; Advances to Contractor Ledger 18).

c. Subledger Update Error List. This daily listing, which reflects transactions that could not be posted to the appropriate subledger during processing, is prepared at the time the subsidiary ledgers are updated with daily input. Entries can be reversed by input of a transaction with the opposite sign and block total card. Original and reversed entries will appear on listing until the end of the fiscal year. These listings are supported by File (GXUAVK-39 (Error Subsidiary Ledger).

d. Detail cost reports both military and nonmilitary. These weekly reports are prepared from AXZAVK (Weekly Details File). Records in the AXZAVX file are matched to the AXWAVK by fiscal year and APC in order to extract the report agency and AMS for the report.

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**e. Cost by AOB Report.** These weekly and monthly reports are prepared from AXUAVK. Records in AXUAVK are matched to the AXWAVK by fiscal year and APC in order to extract the appropriation, allotment serial, report agency, and AMS.

**f. Transmittal transactions for decentralized accounting officers.** This weekly report is prepared from AXZAVK. Records in the AXZAVK file for this report are balanced with AXUAVK-11.

**g. TFO, Navy and Air Force.** These weekly reports are prepared from the AXZAVK file. Records in the AXZAVK file for these reports are balanced with AXUAVK-07 and AXUAVK-08 general ledgers.

**h. Special Post Projects Reports.** This weekly report is prepared from the AXUAVK ledger. Records in AXUAVK are matched to the AXWAVK by fiscal year and APC. If the record in the AXWAVK file contains a special post project code, it will be extracted and used with ceiling and cost data from AXUAVK to produce the report.

**i. Weekly Status of Reimbursements Report.** Data for this report is extracted from subsidiary ledger FXWAVK (Appropriation Reimbursement Program).

**j. TFO, Army.** This weekly report is prepared from the AXZAVK file. Records in the AXZAVK file for this report are balanced with the AXUAVK-06.

**k. Non-Stock Fund Orders and Payables.**

(1) This As Required report is prepared from LXGAVK (Non-Stock Fund Cumulative Open History File). Data is extracted as follows:

(a) Cumulative obligations--type code 2.

(b) Cumulative accrual expenditures--type code 2 with action codes 1, 5, or 6 and all type code 3.

(c) Cumulative disbursements--type code 4.

**l. RCS CSCAA-112 (Status of Reimbursements).** Data for this monthly report is extracted from the subsidiary ledger FXWAVK (Appropriation Reimbursement Program). Part I is selected on reimbursement designator 6 and part II on reimbursement designator 7.

m. RCS CSCFA-181 (Status of Funds--Army Stock Fund). Data for this monthly report is extracted from the BXUAVK-04, BXUAVK-22, and BXUAVK-29 subsidiary ledgers and from the BXUAVK general ledger as follows:

- (1) Section I RCS CSCFA-181--Subledger 04, 22, and General Ledger.
- (2) Section IIA--Subledger 04 and General Ledger.
- (3) Section IIB--General Ledger.
- (4) Section IIIA--Subledger 29.
- (5) Section IIIB--Subledger 29.

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Specific report elements for each section are extracted as follows:

Section I:

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Line No.	Line title	Extracted from	Current month col account or element	FYTD col account or element
1	Cash Balance, 1 October	Gen Ledger	- - - -	1020
2	Cash Allocation	Gen Ledger	3001	3001
3	Total	Subledger 22	35 plus 36	21 plus 22 plus 35
	Reimbursements	(Computed)		plus 37
	By Self	Subledger 22	35	21 plus 35
	By Others	Subledger 22	36	22 plus 36
	*By Interfund			
4	Total			
	Disbursements	Subledger 04	35 plus 36	21 plus 22 plus 23
		(Computed)	plus 37	plus 35 plus 36
				plus 37
	By Self	Subledger 04	35	21 plus 35
	By Others	Subledger 04	36	22 plus 36
	By Interfund	Subledger 04	37	23 plus 37
5	Miscellaneous	Gen Ledger	5191 less	5191 less 5192
	Adjustments		5192	
6	Cash Balance, EOP	Gen Ledger		**1020

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\*Not applicable to CONARC.

\*\*This amount (from General Ledger) is compared to lines 1 plus 2 plus 3 plus\5 minus 4 and difference is printed on report.

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n. Statement 7 Monthly Management Report (AVK-284). The AXUAVK-04 file is the source of data for this report along with input of the Statement 7 Report Data Card (XX1). See Chapter 12, para. 12-19 for the source of data for each report element.

o. Civilian Manpower Utilization Report, RCS CSFOR-78 (AVK-227). STANFINS no longer produces this report.

p. Analysis of Balances in Suspense Report (AVK-240). The Analysis of the Balance Suspense subsidiary ledger (GXGAVK) provides information for this monthly report.

q. Status of Approved Resources, RCS CSCFA-218 Report. General Ledgers (AXUAVK) 01-05, 19, and 23-26 provide data for this monthly report.

r. International Balance of Payments (IBOP), Disbursements and Collections, RCS CSCFA-239. The FXUAVK (International Balance of Payments) subsidiary ledger provides data for this quarterly report. The reimbursement designator (element 5 of this ledger) determines the sectional report breakout as follows:

Element No. 5	Report Section	Type of Data
0	1A	Disbursements
5	1B	Deposit Fund Payroll
	Deductions	
	II	Reimbursements
	III	Miscellaneous Receipts
	IV	Supplemental Data

In addition, if country code is PR (Puerto Rico) or PZ (Canal Zone), Section V of the report is prepared.

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s. RCS DD COMP 1032 (Commissary Resale Statement 6, Reimbursable Issues). Actual data for this quarterly report is extracted from the AXUAVK general ledger. Current AOB data is extracted from the AXUAVK general ledger.

General Ledgers

Ledger No.	Ledger name	Figure	Page
AXUAVK-01	Installation Allotments (AOB)	8-1	8-17
AXUAVK-02	Installation "M" Accounts	8-2	8-18
AXUAVK-03	Military Assistance Program (MAP)	8-3	8-19
AXUAVK-04	ASF Acquisition Authority Control	8-4	8-20
AXUAVK-05	Special Open Allotments	8-5	8-21
AXUAVK-06	TFO, Army	8-6	8-22
AXUAVK-07	TFO, Air Force Specific	8-7	8-23
AXUAVK-08	TFO, Navy, Marine Corps, and Coast Guard	8-8	8-24
AXUAVK-09	DOD currency fluctuation and open allotment other than Army	8-9	8-25
AXUAVK-10	TFO, Other DOD	8-10	8-26
AXUAVK-11	Decentralized Accounts	8-11	8-27
AXUAVK-12	Army Open Allotments	8-12	8-28
AXUAVK-13	Army Military Pay Code	8-13	8-29
AXUAVK-14	Appropriation Revenue, Specific	8-14	8-30
AXUAVK-15	Department of Army Deposit	8-15	8-31
AXUAVK-16	Miscellaneous Receipts	8-18	8-32
AXUAVK-17	Advances to Travelers	8-17	8-33

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General Ledgers--Continued

Ledger No.	Ledger name	Figure	Page
AXUAVK-18	Advances to Contractors	8-18	8-34
AXUAVK-19	Fish and Wildlife Conservation	8-19	8-35
AXUAVK-20	Suspense	8-20	8-36
AXUAVK-21	Unapplied DO Deposits	8-21	8-37
AXUAVK-22	Commissary Resale Reimbursements	8-22	8-38
AXUAVK-23	Research, Development, Test, and Evaluation (RDTE)	8-23	8-39
AXUAVK-24	Military Construction, Army (MCA)	8-24	8-40
AXUAVK-25	Other Allotments	8-25	8-41
AXUAVK-26	Family Housing Management Account (FHMA)	8-26	8-42
AXUAVK-27	Stock Fund Disbursements and Collections	8-27	8-43

Special Purpose Subsidiary Ledger Files

FXUAVK-32	International Balance of Payments	8-31	8-46
GXUAVK-39	Subsidiary Ledger Error Update	19-10	19-10
FXWAVK	Appropriation Reimbursement Program	8-28	8-44
BARAVK	Accounts Receivable Bill Master	8-33	8-57
CARAVK	Accounts Receivable Address Master	8-34	8-58
DARAVK	Travel/Contractor Advance Master	8-35	8-59

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POS	TITLES	FLD	T/A Updating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-19	USED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PERFORMA CODE	N	
25-31	ANNUAL PROGRAM	1.	11, 13, 19
32-38	ALLOTMENT/ORDERS RECEIVED-INCEP	2.	
39-45	ALLOTMENT/ORDERS RECEIVED--FYTD	3.	1L, 16, 17
46-52	OBLIGATIONS-INCEPTION	4.	
53-59	OBLIGATIONS-FYTD	5.	
60-66	OBLIGATIONS-CM	6.	20,21,23,29
67-73	DEOBLIGATIONS-FYTD	7.	
74-80	DEOBLIGATIONS-CM	8.	20,21,23,29
81-87	ACCRUALS-INCEPTION	9.	
88-94	ACCRUALS-FYTD	10.	
95-101	ACCRUALS-CM	11.	20, 21, 29, 32
102-108	SPP EXP-INC/SPP-FUND-CEIL-INC	12.	
109-115	EXPENSES-FYTD	13.	
116-122	EXPENSES-CM	14.	20,21,29,32,69F
123-129	SPP UNF-EXP-INC/SPP-UNF-CEIL-INC	15.	
130-136	UNFIN-EXP-FYTD	16.	
137-143	UNFIN-EXP-CM	17.	62,63,6W
144-150	MATERIAL RETURNS-FYTD	18.	
151-157	MATERIAL RETURNS-CM	19.	20,29
158-164	WORKHOURS-FYTD/MIL-MANDAYS-FYTD	20.	
165-171	WORKHOURS-CM/MIL-MANDAYS-CM	21.	20,21,32,63
172-178	G/L TA/PFC AMT-INCEP-CUM OPS	22.	
179-185	DISB/COLL-INCEPTION	23.	
186-192	DISB/COLL-FYTD	24.	
193-199	DISB/COLL-CM-BY-STATION	25.	20,40,42
200-206	DISB/COLL-CM-BY-OTHERS	26.	41
207-213	DISB/COLL-CM-BY-INTERFUND	27.	29,44
214-220	COMMITMENTS-INCEPTION	28.	
221-227	COMMITMENTS-FYTD	29.	
228-234	END STRENGTH	30.	20,41,63
235-241	G/L TA/PFC AMT-INCEP-NET OPER	31.	
242-248	G/L TA/PFC AMT-FYTD	32.	
249-255	G/L TA/PFC AMT-CM	33.	1L,1Q,11,13,16,17, 19,20,21,23,29, 32,40,41,42,44,62, 63,69

Note: All basic symbols 2020 and 2060 (installation funds allotted by installation's operating agency only).

\*Amount fields are packed fields. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-1. (General Ledger Number 1 (Installation Allotments. Operation and Maintenance, Army {OMA}))

POS	TITLES	FLD	T/A Updating
1	FY	A	
2-5	<b>APC</b>	B	
6-9	EOR	C	
10	<b>RT</b>	D	
11	ODC	E	
12-13	<b>LC</b>	F	
14-19	UNUSED: (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-31	ANNUAL PROGRAM	1	
32-38	ALLOTMENTS/ORDERS RECEIVED-INC	2	
39-45	ALLOTMENTS/ORDERS RECEIVER-FYTD	3	
46-52	OBLIGATIONS-INCEPTION	4	
53-59	OBLIGATIONS-FYTD	5	
60-66	OBLIGATIONS-CM	6	21,23,
67-73	DEOBLIGATIONS -FYTD	7	
74-80	DEOBLIGATIONS-CM	8	21,23,
81-87	ACCRUALS-INCEPTION	9	
88-94	ACCRUALS-FYTD	10	
95-101	ACCRUALS-CM	11	21,32
102-108	SPP EXP-INC/SPP-FUND-CEIL-INC	12	
109-115	EXPENSES-FYTD	13	
116-122	EXPENSES-CM	14	21,32,
123-129	SPP UNF-EXP-INC/SPP-UNF-CEIL-INC	<b>15</b>	
130-136	UNFIN-EXP-FYTD	16	
137-143	UNFIN-EXP-CM	17	
144-150	MATERIAL RETURNS-FYTD	18	
151-157	MATERIAL RETURNS-CM	<b>19</b>	
158-164	WORKHOURS-FYTD/MIL-MANDAYS-FYTD	20	
165-171	WORKHOURS-CM/MIL-MANDAYS-CM	21	21,32
172-178	G/L TA/PFC AMT-INC-CUM-OPS	22	
179-185	DISB/COLL-INCEPTION	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	
200-206	DISB/COLL-CM-BY-OTHERS	26	
207-213	DISB/COLL-CM-BY-INTERFUND	27	
214-220	COMMITMENTS-INCEP	28	
221-227	COMMITMENTS-FY-TO-DATE	29	
228-234	END STRENGTH	30	
235-241	G/L TA/PFC AMT-INCEP NET OPER	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC ANT-CM	33	21,23,32

NOTE: Effective 1 Oct 1993, "M" accounts will no longer exist; pseudo account 97X2020 for this station will be recorded in this ledger to balance with Non stock Fund orders and payables (LXGAUK) records retained to document closed appropriation obligation and accrued balances

\*Amount fields are packed fields. Positions are 13 for amounts and one for the sign (+ or -).

Figure 8-2. General Ledger Number 2 (Installation Pseudo Accounts)

POS	TITLES	FLD	T/A Updating
1	FY	A	
2-5	<b>APC</b>	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	<b>LC</b>	F	
14-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-31	ANNUAL PROGRAM	1	11,13,19
32-30	ALLOTMENTS/ORDERS RECEIVED-INC	2	
39-45	ALLOTMENTS/ORDERS RECEIVED-FYTD	3	1L,16,17
46-52	OBLIGATIONS-INCEPTION	4	
53-59	OBLIGATIONS-FYTD	5	
60-66	OBLIGATIONS-CM	6	20,21,23,29
67-73	DEOBLIGATIONS-FYTD	7	
74-80	DEOBLIGATIONS-CM	8	20,21,23,29
81-07	ACCRUALS-INCEPTION	9	
08-94	ACCRUALS-FYTD	10	
95-101	ACCRUALS-CM	11	20,21,29,32
102-108	SPP EXP-INC/SPP-FUND-CEIL-INC	12	
109-115	EXPENSES-FYTD	13	
116-122	EXPENSES-CM	14	20,21,29,32,61,69F
123-129	SPP UNF-EXP-INC/SPP-UNF-CEIL-INC	15	
130-136	UNFIN-EXP-FYTD	16	
137-143	INFIN-EXP-CM	17	62,63,69U
144-150	MATERIAL REUTRNS-FYTD	18	
151-157	MATERIAL RETURNS-CM	19	20,29
158-164	WORKHOURS-FYTD/MIL-MANDAYS-FYTD	20	
155-171	WORKHOURS-CM/MIL-MANDAYS-CM	21	20,21,32,63
172-170	G/L TA/PFC AMT-INCEP-CUM OPS	22	
179- 185	DISB/COLL-INCEPTION	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	20,40,42
200-206	DISB/COLL-CM-BY-OTHER	26	41
207-213	DISB/COLL-CM-BY-INTERFUND	27	29,44
214-220	COMMITMENTS-INCEP	28	
221-227	COMMITMENTS-FY TO DATE	29	
228-234	END STRENGTH	30	20,41,63
235-241	G/L TA/PFC AMT-INCEP NET OPER	31	
242-240	G/L TA/PFC AMT FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	1L,10,11,13,16,17 19,20,21,23,29,32 40,41,42,44,62 63,69

Note: Basic symbol 1080 and 1081 installation's fiscal station.

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-3. General Ledger Number 3 (Military Assistance Program (MAP))

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC '0000'	B	
6-9	EOR	C	
10	RT 'F'	D	
11	ODC	E	
12-13	LC '04'	F	
14	MAT-CAT	G	
15	SUP-DIV	H	
16-18	SOURCE CODE (RSC) '000'	I	
19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFCO)	N	
25-31	ANNUAL PROGRAM	1	1P
32-38	CASH ALLOCATION INC	2	
39-45	CASH ALLOCATION YTD	3	1Q
46-52	OBLIGATION-INC	4	
53-59	OBLIGATION-FYTD	5	
60-66	OBLIGATION-CM	6	B0,B1,B2,B3,B4,B5 B8,FL,FIZ,F5,W0
67-73	DEOBLIGA-FYTD	7	
74-80	DEOBLIGA-CM	8	B4
81-87	ACCRUALS-INC	9	
88-94	ACCRUALS-FYTD	10	
95-101	ACCRUALS-CM	11	B0,B1,B2,B5,B8,FL, FTZ,F5,C1,C4,W0
102-171	NOT USED	12-21	
172-178	G/L TA/PLC AMT INC-CUM-OPS	22	
179-105	DISB-INC	23	
186-192	DISB-FYTD	24	
193-199	DISB-CM-BY-STATION	25	B0,B2,,D0,FK
200-206	DISB-CM-BY-OTHERS	26	B1,D1
207-213	DISB-CM-BY-INTERFUND	27	FA,FB,FC,FD,FF,FL
214-220	COMMITMENTS-INCEP	28	
221-227	COMMITMENTS-FY TO DATE	29	
228-234	NOT USED	30	
235-241	G/L TA/PFC AMT-INCP-NET OPERS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	B0,B1,B2,B3,B4,B5 B8,C1,C3,C4,C5,D0 D1,FA,FB,FC,FD,FF FK,FL,FTZ,F5,JV, W0,1P,1Q,10,71

B4 will post in Field 6 if B4 is positive or if B4 is negative and the original requisition date is less than one year old.

B4 will post in Field 8 if B4 is negative and the original requisition date is one year old or older.

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Note: Account 97X4930 installation's fiscal station.

Figure 8-4 General Ledger Number 4 (Defense Commissary Agency)

POS	TITLES	FLD	T/A UpDating
1	FY	<b>A</b>	
2-5	<b>APC</b>	<b>B</b>	
6-9	EOR	<b>C</b>	
10	RT	<b>D</b>	
11	ODC	<b>E</b>	
12-13	LC	<b>F</b>	
14-19	UNUSED (ZERO FILLED)	<b>L</b>	
20-21	TYPE ACTION (TA)	<b>M</b>	
22-24	PROFORMA CODE (PFC)	<b>N</b>	
25-31	ANNUAL PROGRAM	<b>1</b>	11,13,19
32-38	ALLOTMENTS/ORDERS RECEIVED-INC	<b>2</b>	
39-45	ALLOTMENTS/ORDERS RECEIVED--	<b>3</b>	1L,16,17
46-52	OBLIGATIONS-INCEPTION	<b>4</b>	
53-59	OBLIGATIONS-FYTD	<b>5</b>	
60-66	OBLIGATIONS-CM	<b>6</b>	20,21,23,29
67-73	DEOBLIGATIONS-FYTD	<b>7</b>	
74-80	DEOBLIGATIONS-CM	<b>8</b>	20,21,23,29
81-87	ACCRUALS-INCEPTON	<b>9</b>	
68-94	ACCRUALS-FYTD	<b>10</b>	
95-101	ACCRUALS-CM	<b>11</b>	20,21,29,32
102-108	SPP EXP-INC/SPP-FUND-CEIL-INC	<b>12</b>	
109-115	EXPENSES-FYTD	<b>13</b>	
116-122	EXPENSES-CM	<b>14</b>	20,21,29,32,69F
123-129	SPP UNF-EXP-INC/SPP-UNF-CEIL-INC	<b>15</b>	
130-136	UNFIN-EXP-FYTD	<b>16</b>	
137-143	UNFIN-EXP-CM	<b>17</b>	62,63,69U
144-150	MATERIAL RETURNS-FYTD	<b>18</b>	
151-157	MATERIAL RETUNS-CM	<b>19</b>	20,29
159-164	WORKHOURS-FYTD/MIL-MANDAYS-FYTD	<b>20</b>	
165-171	WORKHOURS-CM/MIL-MANDAYS-CM	<b>21</b>	20,21,32,63
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	<b>22</b>	
179-105	DISB/COLL-IMCEPTION	<b>23</b>	
186-192	DISB/COLL-FYD	<b>24</b>	
193-199	DISB/COLL-CM-BY-STATION	<b>25</b>	20,40,42,
200-206	DISB/COLL-CM-BY-OTHERS	<b>26</b>	<b>41</b>
207-213	DISB/COLL-CM-BY-INTERFUND	<b>27</b>	29,44
214-220	COMMITMENTS-INCEP	<b>28</b>	
221-227	COMMITMENTS FY TO DATE	<b>29</b>	
228-234	END STRENGTH	<b>30</b>	20,41,63
235-241	G/L TA/PFC AMT-INCEP-NET OPS	<b>31</b>	
242-246	G/L TA/PFC AMT-FYTD	<b>32</b>	
249-255	G/L TA/PFC AMT-CM	<b>33</b>	1L,10,11,13,16 17,19,20,21,23 29,32,40,41,42 44,62,63,69

Note: Basic symbols 2010 (MPA) and 2070 (Reserve) and operating agencies 01 or 32.

\* Amount fields are packed fields. Positions are 13 for amounts and one for the sign (+ or -).

Figure 8-5. General Ledger Number 5 (Special Open Allotments)

POS	TITLES	FLD	T/A UpDating
1-2	DEPT	A	
3	FY	B	
4-7	BASIC SYMBOL (BS)	C	
8-11	LIMIT	D	
12-13	LEDGER CODE (LC)	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILLED)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEP	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	40,42
200-206	DISB/COLL-BO	26	
207-213	DISB/COLL-BY-INTERF	27	
214-234	NOT USED	28-30	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-240	G/L TA/PFC-FYTD	32	
249-255	G/L TA/PFC-CM	33	40,42

Note: Transactions citing department 21 and other than this fiscal station, excluding 099999 and decentralized accounting stations.

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-6. General Ledger Number 6 (TFO Army)

POS	TITLES	FLD	T/A UpDating
1-2	DEPARTMENT (DPT)	A	
3	FISCAL YEAR (FY)	B	
4-7	BASIC SYMBOL (BS)	C	
8-11	LIMITATION (LIMIT)	D	
12-13	LEDGER CODE (LC)	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L PFC AMT-INCEP-CUM-OPS	22	
179-195	DISB/COLL-INCEP	23	
166-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY STAT	25	40,42
200-206	DISB/COLL-CM-BY-OTHERS	26	
207-213	DISB/COLL-CM-BY-INTER	27	
214-234	NOT USED	28-30	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	40,42

Note: Transactions citing department 57 and Air Force fiscal station.

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-7. General Ledger Number 7 (TFO Air Force Specific)

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POS	TITLES	FLD	T/A UpDating
1-2	DEPARTMENT (DPT)	A	
3	FISCAL YEAR (FY)	B	
4-7	BASIC SYMBOL (BS)	C	
8-11	LIMITATION (LIMIT)	D	
12-13	LEDGER CODE (LC)	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEP	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	40-42
200-206	DISB/COLL-BY-OTHERS	26	
207-213	DISB/COLL-BY-INTER	27	
214-234	NOT USED	28-30	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	40,42

Note: Transactions citing departments 17 or 20 and zero (00000) fiscal station.

Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-8. General Ledger Number 8 (TFO Navy)

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEP	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-OTHERS	25	40,42
200-206	DISB/COLL-CM-BY-OTHERS	26	
207-213	DISB/COLL-BY-INTER	27	
214-234	NOT USED	28-30	
235-241	G/L TA/PFC AMT- INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	40,42

Note: Transactions citing department 57 and zero (00000) fiscal station.

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-9. General Ledger Number 9 (DoD currency/fluctuation and open allotment other than Army).

POS	TITLES	FLD	T/A UpDating
1-2	DEPARTMENT (DPT)	A	
3	FISCAL YEAR (FY)	B	
4-7	BASIC SYMBOL (BS)	C	
8-11	LIMITATION (LIMIT)	D	
12-13	LEDGER CODE (LC)	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEP	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	40,42
200-206	DISB/COLL-CM-BY-OTHERS	26	
207-213	DISB/COLL-BY INTER	27	
214-234	NOT USED	28-30	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	40,42

Note: Transactions citing department 97 and not fiscal station 099999.

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-10. General Ledger Number 10 (TFO Other DOD)

POS.	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEP	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	40,42
200-206	DISB/COLL-CM-BY OTHERS	26	
207-213	DISB/COLL-CM-BY-INTERFUND	27	44
214-234	NOT USED	28-30	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	40,42,44

Note: Disbursement transactions citing decentralized fiscal stations.

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-11. General Ledger Number 11 (Decentralized Accounts)

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT-INCEP-CW4-OPS	22	
179-165	DISB/COLL-INCEP	23	
166-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	40,42,43
200-206	DISB/COLL/CM-BY-OTHERS	26	
207-213	DISB/COLL-BY-INTER	27	
214-234	NOT USED	28-30	
235-241	G/L TA/PFC AMT-INCEPNET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	40,42,43

Note: Transactions citing 099999 fiscal station and department 21.  
Positions 1-6 of document number must be '9\*\*\*\*\*' (customer number) or "000000"

Type Action 43 customer Number must be first digit -9-

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-12. General Ledger Number 12 (Amy Open Alloments)

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEP	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	40,42
200-206	DISB/COLL-CM-BY-OTHERS	26	
207-213	DISB/COLL-CM-BY-INTER	27	
214-234	NOT USED	28-30	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	40,42

Note: Transactions citing 099999 fiscal station and Department 21.

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-13. General Ledger Number 13 (Army Open Allotments)

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-19	CUSTOMER NUMBER	<b>K</b>	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT- INCEP-CLM-OPS	22	
179-185	COLLECTIONS-INCEP	23	
186-192	COLLECTIONS-FYTD	24	
193-199	COLLECTIONS-CM-BY-STATION	25	42,43
200-206	COLLECTIONS-CM-BY-OTHERS	26	4L
207-213	COLLECTIONS-BY-INTER	27	
214-234	NOT USED	20-30	
235-241	G/L TA/PFC AMT- INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	1L,1K,11,17,19, 4L,42,43,51,52, 53,54,55,56,57,58

Note: Transactions citing 6 [Funded) or 7 (Automatic) in reimbursement designation and this fiscal station.

\* Amount fields are packed. Positions are 13 for amount and one for the sign (+ or -).

Figure 8-14. General Ledger Number 14 (Appropriation Reverse Specific)

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POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEP	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	40,42,43
200-206	DISB/COLL-CM-BY-OTHERS	26	
207-213	DISB/COLL-BY-INTER	27	
214-234	NOT USED	26-30	
235-241	G/L TA/PFC AMT- INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	40,42,43

Note: For TA 43 Customer Number must be first digit "9".

\* Amount fields are packed. Positions are 13 for amount and one for the sign (+ or -).

Figure 8-15. General Ledger Number 15 (Department of Army Deposits)

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEP	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	40,42,43
200-206	DISB/COLL-CM-BY-OTHERS	26	4L
207-213	DISB/COLL-BY-INTER	27	
214-234	NOT USED	28-30	
235-241	G/L TA/PFC AMT- INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	4L,40,42,43

Note: Transactions citing R in fiscal year.

NOTE: For TA 43 or 4L Customer Number must be first digit "9".

\*Amount fields are packed. Positions are 13 for amounts and one for the sign (+ or -).

Figure 8-16. General Ledger Number 16 (Miscellaneous Receipts)

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
11-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-31	GROSS ADVANCES	1	40,41 (POSITIVE)
32-38	ADV. RECOUPMENTS	2	41,42 (NEGATIVE)
39-45	RECLASSIFIED ADVANCES	3	40 (CC 70 = A)
46-52	WRITTEN OFF ADVANCES	4	42 (CC 70 = B)
53-171	NOT USED	5-21	
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INC	23	
186-192	DISB/COLL FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	40,42
200-206	DISB/COLL-CM-BY-OTHERS	26	41
207-234	NOT USED	27-30	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	40,41,42

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-17. General Ledger Number 17 (Advance to Travelers)

POS	TITLES	FLD	T/A UpDat ing
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-31	GROSS ADVANCES	1	40,41 (POSITIVE)
32-38	ADV. RECOUPMENTS	2	41,42 (NEGATIVE)
39-45	RECLASSIFIED ADVANCES	3	40 (CC 70 = A)
46-52	WRITTEN OFF ADVANCES	4	42 (CC 70 = B)
53-171	NOT USED	5-21	
172-178	G/L TA/PFC AMT-INCEP-CUM OPS	22	
179-185	DISBURSEMENTS-INCEP	23	
196-192	DISBURSEMENTS-FYTD	24	
193-199	DISBURSEMENTS-BY-STATION-CM	25	40,42
200-206	DISBURSEMENTS-BY-OTHERS-CM	26	41
207-234	NOT USED	27-30	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	40,41,42

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-18. General Ledger Number 18 (Advance to Contractors)

	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-31	ANNUAL PROGRAM	1	11,13,19
32-38	ALLOTMENTS/ORDERS RECEIVED-INC	2	
39-45	ALLOTMENTS/ORDERS RECEIVED -FYTD	3	1L,16,17
46-52	OBLIGATIONS-INCEPTION	4	
53-59	OBLIGATIONS-FYTD	5	
60-66	OBLIGATIONS-CM	6	20,21,23,29
67-73	DEOBLIGATIONS-FYTD	7	
74-80	DEOBLIGATIONS-CM	8	20,21,23,29
81-87	ACCRUALS-INCEPTI ON	9	
88-94	ACCRUALS-FYTD	10	
95-101	ACCRUALS-CM	11	20,21,29,32
102-108	SPP EXP-INC/SPP-FUND-CEIL-INC	12	
109-115	EXPENSES-FYTD	13	
116-122	EXPENSES-CM	14	20,21,29,32,69F
123-129	SPP UNF-EXP-INC/SPP-UNP-CEIL-INC	15	
130-136	UNFIN-EXP-FYTD	16	
137-143	UNFIN-EXP-CM	17	62,63,69u
144-150	MATERIAL RETURNS-FYTD	18	
151-157	MATERIAL RETURNS-CM	19	20,29
158-164	WORKHOURS-FYTD/MIL-MANDAYS-FYTD	20	
165-171	WORKHOURS-CM/MIL-MANDAYS-CM	21	20,21,32,63
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEPTION	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	20,40,42
200-206	DISB/COLL-CM-BY-OTHERS	26	41
207-213	DISB/COLL-CM-BY-INTERFUND	27	29,44
214-220	COMMITMENTS-INCEP	26	
221-227	COMMITMENTS-FY TO DATE	29	
228-234	END STRENGTH	30	20,41,63
235-241	G/L TA/PFC-AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC-FYTD	32	
249-255	G/L TA/PFC-CM	33	1L,10,11,13,16,17,19 20,21,23,29,32,40,41 42,44,62,63,69

Note: Appropriation 21X5095

\* Amount fields are packed fields. Positions are 13 for amounts and one for the sign (+ or -).

Figure 8-19. General Ledger Number 19 (Wildlife Conservation)

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	N	
22-24	PROFORMA CODE (PFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT- INCEP-CUM-OPS	22	
179-185	DISB/COLL-INC	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-BY-ST-CM	25	
200-206	DISB/COLL-BY-OTHERS-CM	26	
207-213	DISB/COLL-CM-BY-INTTTERFUND	27	*FA, *FB, *FC, *FD *FF, *FL, F6
214-234	NOT USED	28-30	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	FA,FB,FC, ,FD ,FF ,FL, F6

\*With fund codes XX, X2, and XH,  
Note: Appropriation 21F3885 (GLAC 1996).

\*\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-20. General Ledger Number 20 (Suspense)

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-17	DSSN	J	
18-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (OFC)	N	
25-171	NOT USED	1-21	
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INC	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	40,42,43
200-206	DISB/COLL-CM-BY-OTHERS	26	4L,41
207-213	DISB/COLL-BY-INTER-CM	27	
214-234	NOT USED	28-30	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	JV,4L,40,41,42,43 71

Note: Transactions citing fiscal years F or X and this fiscal station, and General Ledger Journal Vouchers,

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

The Ledger Code Key (LC21 only) will be different for the record containing the data for the FAO Accountability. Record Key Positions 1 - 11 will be constant "21X99990000": Record Key Positions 12 - 24 will be as listed above. This unique record key applies only to G/L process created JVS with a Type Action of "JV" and a Proforma code of "VT\*".

Figure 8-21. General Ledger Number 21 (Unapplied DO Deposits)

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC '0000'	B	
6-9	EOR	C	
10	RT 'F'	D	
11	ODC	E	
12-13	LC '2'	F	
14	MAT-CAT	G	
15	SUP-DIV	H	
16-18	SOURCE CODE	I	
19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-31	ANNUAL REIMB PROGRAM-FYTD	1	
32-38	ANNUAL REIMB PROGRAM-CM	2	1R
39-45	UNFILLED ORDERS - 1 OCTOBER	3	
46-52	UNFILLED ORDERS - END OF PERIOD	4	
53-59	UNF ORDERS - E.O. LAST PERIOD	5	
60-66	NOT USED	6	
67-73	GROSS REIMB SALES-FYTD	7	
74-80	GROSS REIMB SALES-CM	8	20/51N,20/51Q, 20/71N,20/71Q 6A/51P,6A/51Q 6A/51R,6A/52Q 6A/71P,6A/71Q 6A/71R,62/72Q
81-87	OTHER INCOME SALES FYTD	9	
88-94	OTHER INCOME SALES-CM	10	6C
95-101	PRICE REDUCTION-FYTD	11	
102-108	PRICE REDUCTION-CM	12	20/91D,6A/91C, 6A/91E
109-115	MAT RET CR APPLIED-FYTD	13	
116-122	MAT RR CR APPLIED-CM	14	20/91H,20/91K, 6A/91J,6A/91L
123-129	WD CR APPLIED-FYTD	15	
130-136	WD CR APPLIED-CM	16	
137-143	WD CR-FYTD	17	
144-150	WD CR-CM	18	
151-157	COLL BY STATION-FYTD	19	
158-164	COLL BY OTHERS-FYTD	20	
165-171	COLL BY INTER	21	

Figure 8-22 General Ledger Number 22 (Defense Commissary Agency Reimbursements)

POS	TITLES	FLD	T/A UpDating
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179- 185	UNUSED	23	
186-192	COLL - FYTD	24	
193-199	COLL BY STATION-CM	25	20/ALL, 40,42
200-206	COLL BY OTHERS-CM	26	41
207-213	COLL BY INTERFUND-CM	27	
214-220	UNUSED	28	
221-227	ACCTS RECEIVABLE-1 OCT	29	
228-234	ACCTS RECEIVABLE-END OF PERIOD	30	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G.L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	1R,20,40,41,42,6A, 6C

Note: Account 97X4930 with 7 in reimbursement designator and this fiscal station.

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Cont. Figure 8-22. General Ledger Number 22 (Defense Commissary Agency Reimbursements)

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-31	ANNUAL PROGRAM	1	11,13,19
32-38	ALLOTMENTS/ORDERS RECEIVED-INC	2	
39-45	ALLOTMENTS/ORDERS RECEIVED-FYTD	3	1L,16,17
46-52	OBLIGATIONS-INCEPTION	4	
53-59	OBLIGATIONS-FYTD	5	
60-66	OBLIGATIONS-CM	6	20,21,23,29
67-73	DEOBLIGATIONS-FYTD	7	
74-80	DEOBLIGATIONS-CM	8	20,21,23,29
81-87	ACCURALS-INCEPTION	9	
88-94	ACCURALS-FYTD	10	
95-101	ACCURALS-CM	11	20,21,29,32
102-108	SPP EXP-INC/SPP-FUND-CEIL-INC	12	
109-115	EXPENSES-FYTD	13	
116-122	EXPENSES-CM	14	20,21,29,32,69F
123-129	SPP UNF-EXP-INC/SPP-UNF-CEIL-INC	15	
130-136	UNFIN-EXP-FYTD	16	
137-143	UNFIN-EXP-CM	17	62,63,69U
144-150	MATERIAL RETURNS-FYTD	18	
151-157	MATERIAL RETURNS-CM	19	20,29
159-164	WORKHOURS-FYTD/MIL-MANDAYS-FYTD	20	
165-171	WORKHOURS-CM/MIL-MANDAYS-CM	21	20,21,32,63
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEPTION	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	20,40,42
200-206	DISB/COLL-CM-BY-OTHERS	26	41
207-213	DISB/COLL-CM-BY-INTERFUND	27	29,44
214-220	COMMITMENTS-INCEP	28	
221-227	COMMITMENTS-FY TO DATE	29	
228-234	END STRENGTH	30	20,41,63
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	1L,10,11,13,16,17, 19,20,21,23,29,32, 40,41,42,44,62,63 69

Note: Basic symbol 2040. and this fiscal station.

\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-23. General Ledger Number 23 (Research and Development

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR		C
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-31	ANNUAL PROGRAM	1	11,13,19
32-38	ALLOTMENTS/ORDERS RECEIVED-INC	2	
39-45	ALLOTMENTS/ORDERS RECEIVED-FYTD	3	1L,16,17
46-52	OBLIGATIONS-INCEPTION	4	
53-59	OBLIGATIONS-FYTD	5	
60-66	OBLIGATIONS-CM	6	20,21,23,29
66-73	DEOBLIGATIONS-FYTD	7	
74-80	DEOBLIGATIONS-CM	8	20,21,23,29
81-87	ACCRUALS-INCEPTION	9	
88-94	ACCRUALS-FYTD	10	
95-101	ACCRUALS-CM	11	20,21,29,32
102-108	SPP EXP-INC/SPP-FUND-CEIL-INC	12	
109-115	EXPENSES-FYTD	13	
116-122	EXPENSES-CM	14	20,21,29,32,69F
123-129	SPP UNF-EXP-INC/SPP-UNF-CEIL-INC	15	
130-136	UNFIN-EXP-FYTD	16	
137-143	UNFIN-EXP-CM	17	62,63,69U
144-150	MATERIAL RETURNS-FYTD	18	
151-157	MATERIAL RETURNS-CM	19	20,29
158- 164	WORKHOURS-FYTD/MIL-MANDAYS-FYTD	20	
165-171	WORKHOURS-CM/MIL-MANDAYS-CM	21	20,21,32,63
172-178	G.L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEPTION	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	20,40,42
200-206	DISB/COLL-CM-BY-OTHERS	26	41
207-213	DISB/COLL-CM-BY-INTERFUND	27	29,44
214-220	COMMITMENTS-INCEP	28	
221-227	COMMITMENTS-FY TO DATE	29	
228-234	END STRENGTH	30	20,41,63
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	G/L TA/PFC AMT-CM	33	1L,10,11,13,16,17 19,20,21,23,29,32, 40,41,42,44,62,63, 69

Note: Basic symbols 2050, 2085, and 2066 and this fiscal station.

\*\*Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

Figure 8-24. General Ledger Number 24 (Military Construction)

POS	TITLES	FLD	T/A UpDating
1	FY	<b>A</b>	
2-5	APC	<b>B</b>	
6-9	EOR	<b>C</b>	
10	RT	<b>D</b>	
11	ODC	<b>E</b>	
12-13	LC	<b>F</b>	
14-19	UNUSED (ZERO FILL)	<b>L</b>	
20-21	TYPE ACTION (TA)	<b>M</b>	
22-24	PROFORMA CODE (PFC)	<b>N</b>	
25-31	ANNUAL PROGRAM	<b>1</b>	11,13,19
32-38	ALLOTMENTS/ORDERS RECEIVED-INC	<b>2</b>	
39-45	ALLOTMENTS/ORDERS RECEIVED-FYTD	<b>3</b>	1L,16,17
46-52	OBLIGATIONS-INCEPTION	<b>4</b>	
53-59	OBLIGATIONS-FYTD	<b>5</b>	
60-66	OBLIGATIONS-CM	<b>6</b>	20,21,23,29
67-73	DEOBLIGATIONS-FYTD	<b>7</b>	
74-80	DEOBLIGATIONS-CM	<b>8</b>	20,21,23,29
81-87	ACCRUALS-INCEPTION	<b>9</b>	
88-94	ACCRUALS-FYTD	<b>10</b>	
95-101	ACCRUALS-CM	<b>11</b>	20,21,29,32
102-108	SPP EXP-INC/SPP-FUND-CEIL-INC	<b>12</b>	
109-115	EXPENSES-FYTD	<b>13</b>	
116-122	EXPENSES-CM	<b>14</b>	20,21,29,32,61,69F
123-129	SPP UNF-INC/SPP-UNF-CEIL-INC	<b>15</b>	
130-136	UNFIN-EXP-FYTD	<b>16</b>	
137-143	UNFIN-EXP-CM	<b>17</b>	62,63,69U
144-150	MATERIAL RETURNS-FYTD	<b>18</b>	
151-157	MATERIAL RETURNS-CM	<b>19</b>	20,29
158-164	WORKHOURS-FYTD/MIL-MANDAYS-FYTD	<b>20</b>	
165-171	WORKHOURS-CM/MIL-MANDAYS-CM	<b>21</b>	20,21,32,63
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	<b>22</b>	
179-185	DISB/COLL-INCEPTION	<b>23</b>	
186-192	DISB/COLL-FYTD	<b>24</b>	
193-199	DISB/COLL-CM-BY-STATION	<b>25</b>	20,40,42
200-206	DISB/COLL-CM-BY-OTHERS	<b>26</b>	41, ***
207-213	DISB/COLL-CM-BY-INTERFUND	<b>27</b>	29,44
214-220	COMMITMENTS-INCEP	<b>28</b>	
221-227	COMMITMENTS-FY TO DATE	<b>29</b>	
222-234	END STRENGTH	<b>30</b>	20,41,63
235-241	G/L TA/PFC AMT-INCEP-NET OPS	<b>31</b>	
242-248	G/L TA/PFC AMT-FYTD	<b>32</b>	
249-255	G/L TA/PFC AMT-CM	<b>33</b>	1L,10,11,13,16,17, 19,20,21,23,29,32, 40,41,42,44,62,63, 69

Note: All other specific allotted funds not accounted for in other ledgers,

\*\* Amount fields are packed. Positions are 13 for the amount and one for the sign (+ or -).

\*\*\* TA 41 with '00' for OA will not create a 304 Record.

Figure 8-25. General Ledger Number 25 (Other Allotments)

POS	TITLES	FLD	T/A UpDating
1	FY	A	
2-5	APC	B	
6-9	EOR	C	
10	RT	D	
11	ODC	E	
12-13	LC	F	
14-19	UNUSED (ZERO FILL)	L	
20-21	TYPE ACTION (TA)	M	
22-24	PROFORMA CODE (PFC)	N	
25-31	ANNUAL PROGRAM	1	11,13,19
32-38	ALLOTMENTS/ORDERS RECEIVED-INC	2	
39-45	ALLOTMENTS/ORDERS RECIEVED-FYTD	3	1L,16,17
46-52	OBLIGATIONS-INCEPTION	4	
53-59	OBLIGATIONS-FYTD	5	
60-66	OBLIGATIONS-CM	6	20,21,23,29
67-73	DEOBLIGATIONS-FYTD	7	
74-80	DEOBLIGATIONS-CM	8	20,21,23,29
81-87	ACCRUALS-INCEPTION	9	
88-94	ACCRUALS-FYTD	10	
95-101	ACCRUALS-CM	11	20,21,29,32
102-108	EXP-INC/SPP-FUND-CEIL-INC	12	
109-115	EXPENSES-FYTD	13	
116-122	EXPENSES-CM	14	20,21,29,32,69F
123-129	UNF EXP-INC/SPP-UNF-CEIL-INC	15	
130-136	UNFIN EXP-FYTD	16	
137-143	UNFIN EXP-CM	17	62,63,69U
144-150	MATERIAL RETURNS-FYTD	18	
151-157	MATERIAL RETURNS-CM	19	20,29
158- 164	WORKHOURS-FYTD/MIL-MANDAYS-FYTD	20	
165-171	WORKHOURS-CM/MIL-MANDAYS-CM	21	20,21,32,63
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	22	
179-185	DISB/COLL-INCEPTION	23	
186-192	DISB/COLL-FYTD	24	
193-199	DISB/COLL-CM-BY-STATION	25	20,40,42
200-206	DISB/COLL-CM-BY-OTHERS	26	41
207-213	DISB/COLL-CM-BY-INTERFUND	27	29,44
214-220	COMMITMENTS-INCEP	28	
221-227	COMMITMENTS-FY TO DATE	29	
228-234	END STRENGTH	30	20,41,63
235-241	G/L TA/PFC AMT-INCEP-NET OPS	31	
242-248	G/L TA/PFC AMT-FYTD	32	
249-255	F/L TA/PFC AMT-CM	33	1L,1Q,11,13,16,17, 19,20,21,23,29,32, 40,41,42,44,62,63, 69

Note: Appropriations 21-97\*0790 and 21-97\*0700 (Family Housing Management Account Defense, Transfer to Army) for this operating agency and fiscal station. Effective fiscal year 1984, 21\*7020 (Family Housing Construction) 21\*7025 (Family Housing Operations) .

\*\* Amount fields are packed. positions are 13 for the amount and one for the sign (+ or -).

Figure 8-26. General Ledger Number 26 (Family Housing)

POS	TITLES	FLD	T/A UpDating
1	FY	<b>A</b>	
2-5	APC	<b>B</b>	
6-9	EOR	<b>C</b>	
10	RT	<b>D</b>	
11	ODC	<b>E</b>	
12-13	LC	<b>F</b>	
14-17	DSSN	<b>J</b>	
18-19	UNUSED (ZERO FILL)	<b>L</b>	
20-21	TYPE ACTION (TA)	<b>M</b>	
22-24	PROFORMA CODE (PFC)	<b>N</b>	
25-171	NOT USED	<b>1-21</b>	
172-178	G/L TA/PFC AMT-INCEP-CUM-OPS	<b>22</b>	
179-185	DISB/COLL-INCEP	<b>23</b>	
186-192	DISB/COLL-FYTD	<b>24</b>	
193-199	DISB/COLL-BY-STATION-CM	<b>25</b>	B0,D0,FK
200-206	DISB/COLL-BY-OTHERS-CM	<b>26</b>	B1,D1,41
207-213	DISB/COLL-BY-INTERF-CM	<b>27</b>	
214-234	NOT USED	<b>28-30</b>	
235-241	G/L TA/PFC AMT-INCEP-NET OPS	<b>31</b>	
242-248	G/L TA/PFC AMT-FYTD	<b>32</b>	
249-255	G/L TA/PFC AMT-CM	<b>33</b>	B0,B1,D0,D1,FK,41

Note: Defense Business Operating Fund cash disbursement and collection transaction processed by STANFINS when interfaced with STARFIARS.

\* Amount fields are packed. Positions are 13 for amounts and one for the sign (+ or -).

Figure 8-27. General Ledger Number 27 (STARFIARS Defense Business Operations Fund Disbursements and Collections)

Field	Title	Type actions updating
1	Customer Number (Key)*	
2	Program Director	
<b>3</b>	Activity Code	
5	Exception Flag	
<b>7</b>	Customer Name	
8	Customer Address	
9	City, State, ZIP Code	
10	Authority Date	
11	Authority	
12	Accounting Classification, Office Billed	
13	Accounting classification, Billing Office	
14	Allotment Serial Number	
15	ARP, FYTD, Counter 1	AV
16	ARP, Annual, Counter 2	11,19
17	Accounts Rec, 1 Oct, Counter 3	
18	Unfilled Orders, 1 Oct, Counter 4	
19	Orders Received	
19A	Inception, Counter 5	
19B	FYTD, Counter 6	
19C	Current Month, Counter 7	1K, 1L
20	Reimbursement Earned	
20A	Inception, Counter 8	
20B	FYTD, Counter 9	
20C	Current Month, Counter 10	51,52,53,54,56,57, 58
	Transfer for Collections	
21A	Inception, Counter 11	
21B	FYTD, Counter 12	
21C	Current Month, Counter 13	55
22	Collections	
22A	Exception, Counter 14	
22B	Coll, FYTD, Counter 15	
<b>22C</b>	This Station, CM, Counter 16	42,43
22D	By Others, CM, Counter 17	4L
22E	Interfund, CM, Counter 18	
23	Unused, Counter 19	
24	Unused, Counter 20	
25	Unused, Counter 21	

Note: \*This file is updated only if customer is present.

Figure 8-28. File FXWAVK (Appropriation Reimbursement Program Customer Master File)

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Change 41, 1 October 1987

Field	Title	Type actions updating
1-9	Accounting Classification	
10	Supplemental Data Code	
11	Special Data Code	
12	Disbursement/Collection, FYTD	
13	Disbursement/Collection, Current Quarter	20, 40, 42, 43, B0, B2, D0

Note: All IBOP transactions.

Figure 8-31. Subsidiary Ledger Number 32 (International Balance of Payments)

Field	Title	Type Actions	Cust No.
1	Customer number		
2	Address key		
3	Bill number		
4	Billing date		
5	Due date		
6	Bill code		
7	Classification code		
8	Followup letter		
9	Penalty rate		
10	Interest rate		
11	Followup letter date		
12	Unit code		
13	Summary record code		
14-24	Accounting classification		
25	Days interest/days penalty charged		
26	Reimbursement receivable 1 Oct Bal	N/A	
27	Reimbursement earned FYTD	51, 52, 56	
28	Reimbursement collected FYTD	42, 43, 55	
29	Reimbursement write-off FYTD	53, 54	
31	Reimbursement waived FYTD	58	
32	Interest receivable 1 Oct Bal	N/A	
33	Interest earned FYTD	56	9R149R
34	Interest collected FYTD	43, 55	9R149R
36	Interest write-off FYTD	54	9R149R
38	Interest waived FYTD	58	9R149R
39	Penalties receivable 1 Oct Bal	N/A	
40	Penalties earned FYTD	56	9R152R
41	Penalties collected FYTD	43, 55	9R152R
43	Penalties write-off FYTD	54	9R152R
45	Penalties waived FYTD	58	9R152R
46	Process and handling fee 1 Oct Bal	N/A	
47	Process and handling fee earned FYTD	56	9R154R
48	Process and handling fee collected FYTD	43, 55	9R154R
50	Process and handling fee write-off FYTD	54	9R154R
52	Process and handling fee waived FYTD	58	9R154R
53	Communication taxes billed	57	8TA00X
54	Communication taxes collection	43	8TA00X

Note: Each entry is referenced to a FXWAVK customer number and, where applicable, to address key and bill number.

Figure 8-33. BARAVK Master File (Accounts Receivable Bill Master)

Field	Title	Type Actions	Cust No.
1	Document number		
3	Accounting Classification		
4	Days interest charged		
5	Days penalty charged		
6	Blank		
7	Rank/Grade		
8	Date paid		
9	Due date		
10	Interest and penalty charge code		
11	Unit code		
12	Ledger code		
13	Classification code		
14	Interest rate		
15	Penalty rate		
16	Advance amount	40, 41, 42, 55	
18	Written-off FYTD	42 (cc70 = B)	
19	interest 1 Oct Bal forward	N/A	
20	Interest earned FYTD	56	9R150R, 151R
21	Interest collected FYTD	43, 55	9R150R, 151R
23	Interest written-off FYTD	54	9R150R, 151R
25	Interest waived FYTD	58	9R150R, 151R
26	Penalties 1 Oct Bal forward	N/A	
27	Penalties earned FYTD	56	9R153R, 156R
28	Penalties collected FYTD	43, 55	9R153R, 156R
30	Penalties written-off FYTD	54	9R153R, 156R
32	Penalties waived FYTD	58	9R153R, 156R
33	Process and handling fee 1 Oct Bal	N/A	
34	Process and handling fee earned FYTD	56	9R155R, 157R
35	Process and handling fee collected FYTD	43, 55	9R155R, 157R
37	Process and handling fee write-off FYTD	54	9R155R, 157R
39	Process and handling fee waived FYTD	58	9R155R, 157R

Note: Each entry is referenced to a specific document number including address key and order number.

Figure 8-35. DARAVK Master File (Travel/Contractor Advance Master)

Field	Title	Type Actions	Cust No.
1	Document number		
3	Accounting Classification		
4	Days interest charged		
5	Days penalty charged		
6	Blank		
7	Rank/Grade		
8	Date paid		
9	Due date		
10	Interest and penalty charge code		
11	Unit code		
12	Ledger code		
13	Classification code		
14	Interest rate		
15	Penalty rate		
16	Advance amount	40, 41, 42, 55	
18	Written-off FYTD	42 (cc70 = B)	
19	Interest 1 Oct Bal forward	N/A	
20	Interest earned FYTD	56	9R150R, 151R
21	Interest collected FYTD	43, 55	9R150R, 151R
23	Interest written-off FYTD	54	9R150R, 151R
25	Interest waived FYTD	58	9R150R, 151R
26	Penalties 1 Oct Bal forward	N/A	
27	Penalties earned FYTD	56	9R153R, 156R
28	Penalties collected FYTD	43, 55	9R153R, 156R
30	Penalties written-off FYTD	54	9R153R, 156R
32	Penalties waived FYTD	58	9R153R, 156R
33	Process and handling fee 1 Oct Bal	N/A	
34	Process and handling fee earned FYTD	56	9R155R, 157R
35	Process and handling fee collected FYTD	43, 55	9R155R, 157R
37	Process and handling fee write-off FYTD	54	9R155R, 157R
39	Process and handling fee waived FYTD	58	9R155R, 157R

Note: Each entry is referenced to a specific document number including address key and order number.

Figure 8-35. DARAVK Master File (Travel/Contractor Advance Master)